

HELM

FINANCIAL CORPORATION

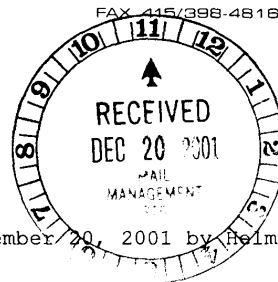
December 18, 2001

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001



RE: Termination of Locomotive Lease Agreement dated November 20, 2001 by Helm Financial Corporation ("**Lease Termination**").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Lease Termination.

In connection with the recording of the Lease Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111

Name and Address of Lessee: Motive Power Industries (as successor in interest to MK Rail Corporation)
1200 Reedsdale Street
Pittsburgh, PA 15233

Equipment:
1 SD45M Locomotive - URC 9012
1 F45 Locomotive - URC 9013

Please record this Lease Termination as a supplemental agreement to STB Recordation No. 20159 filed on June 27, 1996. The filing fee of \$28,00 is included in our enclosed Check No. 47552 in the amount of \$308.00.

Summary: Termination of Locomotive Lease Agreement dated November 20, 2001 by Helm Financial Corporation for 2 locomotives, URC 9012 and 9013, to be filed as a supplemental agreement. Please file this Lease Termination as a supplemental agreement to STB Recordation No. 20159.

Yours truly,

Sharon L. Van Fossan
Supervisor Contract Administration

/svf
Enclosures (2)

RECORDATION NO. 20159-A FILED

DEC 27 '01 8-48 AM

SURFACE TRANSPORTATION BOARD

TERMINATION OF LEASE

THIS TERMINATION OF LOCOMOTIVE LEASE AGREEMENT ("Termination") is dated as of November 20, 2001, by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. **Recitals.** Lessor entered into the Locomotive Lease Agreement dated as of May 1, 1996 ("Lease"), with MotivePower Industries (as successor in interest to MK Rail Corporation), a Delaware corporation, with respect to the two (2) locomotives described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation Number 20159 filed on June 27, 1996.

The Lease was terminated on July 31, 2001. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. **Termination.** The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

By: Barbara Wilson
Name: Barbara W. Wilson
Title: Senior Vice President & CFO

RECORDATION NO. 20159-A FILED

DEC 27 '01 8-48 AM

SURFACE TRANSPORTATION BOARD

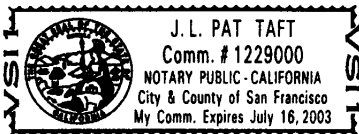
STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On November 20th, 2001, before me, J. L. Pat Taft, personally
appeared Barbara W. Wilson, Senior Vice President and Chief Financial
Officer of **HELM FINANCIAL CORPORATION**,

 X personally known to me -OR-

 proved to me on the basis of satisfactory evidence

to be the person(~~s~~) whose name(~~s~~) is/~~are~~ subscribed to the within
instrument and acknowledged to me that ~~he~~/she/~~they~~ executed the same in
~~his~~/her/~~their~~ authorized capacity(~~ies~~), and that by ~~his~~/her/~~their~~
signature(~~s~~) on the instrument the person(~~s~~), or the entity upon behalf
of which the person(~~s~~) acted, executed the instrument.



Witness my hand and official seal.


SIGNATURE OF THE NOTARY

SCHEDULE A

To the Termination of Locomotive Lease Agreement
dated November 20, 2001

<u>Equipment Description</u>	<u>Unit Number</u>
One (1) SD45M Locomotive	URC 9012
One (1) F45 Locomotive	URC 9013